GENERAL FUND
Resources - Detailed

	Historical Data				Resource Description	Budget for Next Year: 2026/2027					
	Actual										
	Second Preceding 2023/2024	First Preceding 2024/2025	Adopted Budget This Year 2025/2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	Adopted By Resolution or Supplemental (2026-07)	Adopted By Resolution or Supplemental (2026-08)	
1	$1,292,077	$1,383,493	$1,100,000	1	Available cash on hand* (cash basis) or	$1,500,000	$1,500,000	$1,500,000	$1,733,133	$1,733,133	1
2	$31,207	$24,889	$27,500	2	Previously levied taxes estimated to be received	$27,500	$27,500	$27,500	$27,500	$27,500	2
3	$28,338	$43,629	$20,000	3	Interest	$30,000	$30,000	$30,000	$30,000	$30,000	3
4	$0	$0	$0	4	Transferred IN, from other fund(s)	$0	$0	$0	$0	$0	4
5	$327,316	$334,039	$325,000	5	Ambulance Billing	$325,000	$325,000	$325,000	$325,000	$325,000	5
6	$400	$400	$400	6	Contractual Income	$400	$400	$400	$400	$400	6
7	$350	$275	$250	7	Emergency Signs	$275	$275	$275	$275	$275	7
8	$13,187	$13,966	$16,800	8	FireMed	$15,000	$15,000	$15,000	$15,000	$15,000	8
9	$103,659	$104,703	$111,476	9	Grant Funds	$38,000	$38,000	$38,000	$38,000	$38,000	9
10	$5,828	$10,235	$5,000	10	Misc. Income	$15,000	$15,000	$15,000	$15,000	$15,000	10
11	$0	$25,000	$50,000	11	Sale of Assets	$0	$0	$0	$0	$0	11
12	$150	$200	$500	12	Training	$500	$500	$500	$500	$500	12
13	$39,958	$99,676	$31,623	13	Conflagration Revenue	$40,000	$40,000	$40,000	$40,000	$136,525	13
14	$0	$0	$0	14	Cost Recovery Revenue	$0	$0	$0	$0	$0	14
15				15							15
16				16							16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	$1,842,470	$2,040,505	$1,688,549	29	Total resources, except taxes to be levied	$1,991,675	$1,991,675	$1,991,675	$2,224,808	$2,321,333	29
30			$1,264,578	30	Taxes estimated to be received	$1,354,225	$1,354,225	$1,354,225	$1,354,225	$1,354,225	30
31	$1,116,996	$1,223,665		31	Taxes collected in year levied						31
32	**$2,959,466**	**$3,264,170**	**$2,953,127**	**32**	**TOTAL RESOURCES**	**$3,345,900**	**$3,345,900**	**$3,345,900**	**$3,579,033**	**$3,675,558**	32

GENERAL FUND

Personnel Services - Detail

	Historical Data						Budget for Next Year: 2026/2027					
	Actual											
	Second Preceding 2023/2024	First Preceding 2024/2025	Adopted Budget This Year 2025/2026		Requirement Description	Number of Employees	Range*	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	Adopted By Resolution or Supplemental (2026-07)	Adopted By Resolution or Supplemental (2026-08)	
1	$82,886	$81,088	$ 91,520	1	Fire Chief	1	$120,000	$ 126,923	$ 126,923	$ 126,923	$ 126,923	$ 126,923	1
2	$43,112	$45,207	$ 47,941	2	Administrative Assistant	1	$49,580-$63,201	$ 60,632	$ 60,632	$ 60,632	$ 60,632	$ 60,632	2
3	$1,298	$1,755	$ 3,269	3	Administrative Assistant Overtime			$ 3,307	$ 3,307	$ 3,307	$ 3,307	$ 3,307	3
4	$196,181	$205,076	$ 224,325	4	Shift - Captain/Paramedic (Shift Personnel Wages)	3	$84,216-96,343	$ 280,568	$ 280,568	$ 280,568	$ 280,568	$ 280,568	4
5	$54,198	$58,251	$ 57,994	5	Shift - Captain/Paramedic OT (Shift Personnel OT)			$ 47,594	$ 47,594	$ 47,594	$ 47,594	$ 47,594	5
6	$96,303	$112,479	$ 102,662	6	Shift - Firefighter/Paramedic	0		$ -	$ -	$ -	$ -	$ -	6
7	$7,785	$9,132	$ 25,949	7	Shift - Firefighter/Paramedic OT			$ -	$ -	$ -	$ -	$ -	7
8	$0	$0	$ -	8	40-Hour - Firefighter/Paramedic	1	$51,216-$59,411	$ 53,321	$ 53,321	$ 53,321	$ 53,321	$ 53,321	8
9	$0	$0	$ -	9	40-Hour - Firefighter/Paramedic OT			$ 13,157	$ 13,157	$ 13,157	$ 13,157	$ 13,157	9
10	$36,095	$57,147	$ 53,720	10	Part-Time Personnel			$ 38,000	$ 38,000	$ 38,000	$ 41,000	$ 41,000	10
11	$178,111	$199,949	$ 259,898	11	Employee Benefits (Health/Dental/Vision/VEBA)			$ 212,403	$ 212,403	$ 212,403	$ 212,403	$ 212,403	11
12	$139,325	$178,401	$ 231,118	12	PERS			$ 238,758	$ 238,758	$ 238,758	$ 238,758	$ 262,138	12
13	$53,181	$59,814	$ 56,930	13	Payroll Taxes			$ 58,804	$ 58,804	$ 58,804	$ 58,804	$ 60,704	13
14	$19,987	$29,036	$ 25,000	14	Workers Comp. & Group Accident Insurance			$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	14
15	$39,000	$39,400	$ 45,000	15	Volunteer Stipend & Benefits			$ -	$ -	$ -	$ -	$ -	15
16	$15,464	$48,684	$ 21,091	16	Conflag Reimbursement			$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 63,252	16
17	$11,295	$11,976	$ 10,800	17	Student Volunteer Stipends			$ 21,600	$ 21,600	$ 21,600	$ 21,600	$ 21,600	17
18				18									18
19				19									19
20				20									20
21				21									21
22				22									22
23				23									23
24				24									24
25				25									25
26				26									26
27				27									27
28				28									28
29				29									29
30				30									30
31				31									31
32	**$974,221**	**$1,137,395**	**$ 1,257,217**	**32**	**TOTAL PERSONNEL SERVICES REQUIREMENTS**			**$ 1,225,067**	**$ 1,225,067**	**$ 1,225,067**	**$ 1,228,067**	**$ 1,276,599**	32

GENERAL FUND

Materials & Services - Detailed

	Historical Data				Requirement Description	Budget for Next Year: 2026/2027					
	Actual										
	Second Preceding 2023/2024	First Preceding 2024/2025	Adopted Budget This Year 2025/2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	Adopted By Resolution or Supplemental (2026-07)	Adopted By Resolution or Supplemental (2026-08)	
1	$20,235	$15,950	$19,750	1	Administration	$23,350	$23,350	$23,350	$23,350	$23,350	1
2	$24,349	$35,194	$30,000	2	Building Maintenance & Supplies	$30,000	$30,000	$30,000	$30,000	$30,000	2
3	$4,635	$8,232	$15,000	3	Department Services	$15,000	$15,000	$15,000	$15,000	$15,000	3
4	$70,148	$72,810	$74,377	4	Dispatch Services	$79,500	$79,500	$79,500	$79,500	$79,500	4
5	$56,417	$47,668	$35,000	5	EMS Operations	$37,000	$37,000	$37,000	$37,000	$37,000	5
6	$20,911	$23,293	$33,200	6	Fire Operations	$28,450	$28,450	$28,450	$28,450	$28,450	6
7	$13,011	$14,961	$20,000	7	Fuel	$25,000	$25,000	$25,000	$25,000	$25,000	7
8	$38,991	$47,069	$50,000	8	Insurance	$56,500	$56,500	$56,500	$56,500	$56,500	8
9	$997	$0	$2,000	9	Prevention	$2,000	$2,000	$2,000	$2,000	$2,000	9
10	$35,116	$46,953	$49,200	10	Professional Services	$70,000	$70,000	$70,000	$70,000	$70,000	10
11	$27,323	$7,519	$8,000	11	Radios/Communications	$6,000	$6,000	$6,000	$6,000	$6,000	11
12	$3,292	$273	$3,000	12	Rope Rescue Operations	$3,000	$3,000	$3,000	$3,000	$3,000	12
13	$14,014	$14,633	$18,572	13	Training	$20,000	$20,000	$20,000	$20,000	$20,000	13
14	$3,275	$2,169	$2,500	14	Travel	$2,500	$2,500	$2,500	$2,500	$2,500	14
15	$31,500	$22,969	$31,500	15	Tuition Reimbursement	$61,300	$61,300	$61,300	$61,300	$61,300	15
16	$5,712	$7,738	$10,000	16	Uniforms	$10,000	$10,000	$10,000	$10,000	$10,000	16
17	$36,637	$39,087	$40,000	17	Utilities	$42,000	$42,000	$42,000	$42,000	$42,000	17
18	$25,401	$64,820	$35,000	18	Vehicle/Equipment Maintenance	$50,000	$50,000	$50,000	$50,000	$62,993	18
19	$17,080	$16,840	$21,000	19	Volunteer Incentive Program	$10,000	$10,000	$10,000	$10,000	$10,000	19
20	$2,847	$4,407	$10,000	20	Wellness Program	$20,000	$20,000	$20,000	$20,000	$20,000	20
21	$26,220	$34,172	$63,727	21	SAFER Grant Expenditures	$0	$0	$0	$0	$0	21
22	$1,651	$1,392	$3,000	22	CERT Program	$3,000	$3,000	$3,000	$3,000	$3,000	22
23	$4,199	$0	$5,300	23	OSFM OFSCP - PPE/Uniform	$0	$0	$0	$0	$0	23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29							29
30				30							30
31				31							31
32	**$483,961**	**$528,149**	**$580,126**	32	**TOTAL MATERIALS & SERVICES**	**$594,600**	**$594,600**	**$594,600**	**$594,600**	**$607,593**	32

GENERAL FUND

Debt Services - Detailed

	Historical Data					Budget for Next Year: 2026/2027					
	Actual										
	Second Preceding 2023/2024	First Preceding 2024/2025	Adopted Budget This Year 2025/2026		Requirement Description	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	Adopted By Resolution or Supplemental (2026-07)	Adopted By Resolution or Supplemental (2026-08)	
1	$27,045	$27,045	$27,046	1	New Apparatus Finance Payment (12/26/20)	$27,046	$27,046	$27,046	$27,046	$27,046	1
2	$0	$0	$33,451	2	New Apparatus Finance Payment (8/20/24)	$33,451	$33,451	$33,451	$33,451	$33,451	2
3				3							3
4				4							4
5				5							5
6				6							6
7				7							7
8				8							8
9				9							9
10				10							10
11				11							11
12				12							12
13				13							13
14				14							14
15				15							15
16				16							16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29							29
30				30							30
31				31							31
32	**$27,045**	**$27,045**	**$60,497**	**32**	**TOTAL DEBT SERVICES REQUIREMENTS**	**$60,497**	**$60,497**	**$60,497**	**$60,497**	**$60,497**	32

General Fund

	Historical Data				Requirements Summary	Budget for Next Year: 2026/2027					
	Actual										
	Second Preceding 2023/2024	First Preceding 2024/2025	Adopted Budget This Year 2025/2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	Adopted By Resolution or Supplemental (2026-07)	Adopted By Resolution or Supplemental (2026-08)	
1				1	**PERSONNEL SERVICES**						1
2	$974,221	$1,137,395	$1,257,217	2	See detailed description	$1,225,067	$1,225,067	$1,225,067	$1,228,067	$1,276,599	2
3				3							3
4				4							4
5				5							5
6	**$974,221**	**$1,137,395**	**$1,257,217**	**6**	**TOTAL PERSONNEL SERVICES**	**$1,225,067**	**$1,225,067**	**$1,225,067**	**$1,228,067**	**$1,276,599**	**6**
7				7	**MATERIALS AND SERVICES**						7
8	$483,961	$528,149	$580,126	8	See detailed description	$594,600	$594,600	$594,600	$594,600	$607,593	8
9				9							9
10				10							10
11				11							11
12	**$483,961**	**$528,149**	**$580,126**	**12**	**TOTAL MATERIALS AND SERVICES**	**$594,600**	**$594,600**	**$594,600**	**$594,600**	**$607,593**	**12**
13				13							13
14				14							14
15				15							15
16				16							16
17				17							17
18											**18**
19				19	**DEBT SERVICES**						19
20	$27,045	$27,045	$60,497	20	See detailed description	$60,497	$60,497	$60,497	$60,497	$60,497	20
21				21							21
22				22							22
24	**$27,045**	**$27,045**	**$60,497**	**23**	**TOTAL DEBT SERVICES**	**$60,497**	**$60,497**	**$60,497**	**$60,497**	**$60,497**	**24**
25				24							25
26	$90,746	$104,357		25	Transfer to Capital Reserve Fund	$0	$0	$0	$100,000	$125,000	26
27	$0	$0	$0	26	Transfer to Personnel Reserve Fund	$0	$0	$0	$0	$0	27
28	**$90,746**	**$104,357**	**$0**	**27**	**TOTAL TRANSFERRED TO OTHER FUNDS**	**$0**	**$0**	**$0**	**$100,000**	**$125,000**	**28**
29	$0	$0	$85,532	28	**OPERATING CONTINGENCY**	$75,000	$75,000	$75,000	$95,869	$105,869	29
23		$0		29	**RESERVED FOR FUTURE EXPENDITURE**	$0	$0	$0	$0	$0	23
30	$1,383,493			30	Ending Balance (Prior Years)						30
31		$ 1,467,224	$ 969,755	31	**UNAPPROPRIATED ENDING FUND BALANCE**	$1,390,736	$1,390,736	$1,390,736	$1,500,000	$1,500,000	31
32	**$2,959,466**	**$3,264,170**	**$2,953,127**	**32**	**TOTAL REQUIREMENTS**	**$3,345,900**	**$3,345,900**	**$3,345,900**	**$3,579,033**	**$3,675,558**	**32**

Capital Reserve Fund

	Historical Data				Summary of Resources and Requirements	Budget for Next Year: 2026/2027				
	Actual									
	Second Preceding 2023/2024	First Preceding 2024/2025	Adopted Budget This Year 2025/2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	Adopted By Resolution or Supplemental (2026-07)	
1				1	**RESOURCES**					1
2	$396,669	$452,880	$318,659	2	Cash on hand* (cash basis) or	$298,750	$298,750	$298,750	$307,525	2
3	$11,163	$11,623	$7,500	3	Interest	$7,500	$7,500	$7,500	$7,500	3
4	$90,746	$104,357	$0	4	Transferred IN, from other fund(s)	$0	$0	$0	$100,000	4
5	$7,903	$0	$0	5	Grant Funds	$0	$0	$0	$0	5
6			$11,365	6	Misc. Income	$0	$0	$0	$0	6
7	$0	$251,374	$0	7	Other financing sources	$0	$0	$0	$0	7
8	**$506,481**	**$820,234**	**$337,524**	**8**	**TOTAL RESOURCES**	**$306,250**	**$306,250**	**$306,250**	**$415,025**	**8**
9				9	**REQUIREMENTS**					9
10	$0	$497,703	$0	10	Apparatus Capital Purchases	$0	$0	$0	$0	10
11	$37,920	$0	$41,365	11	Building Capital Purchases	$22,000	$22,000	$22,000	$22,000	11
12	$0	$0	$0	12	EMS Capital Purchases	$0	$0	$0	$0	12
13	$0	$0	$0	13	Training Capital Purchases	$0	$0	$0	$0	13
14	$15,680	$0	$0	14	Fire Capital Purchases	$0	$0	$0	$0	14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30	$53,600	$497,703	$41,365	30	Total requirements, except future expenditures	$22,000	$22,000	$22,000	$22,000	30
31	$452,881	$322,531	$296,159	31	**RESERVED FOR FUTURE EXPENDITURE (UEFB)**	$284,250	$284,250	$284,250	$393,025	31
32	**$506,481**	**$820,234**	**$337,524**	**32**	**TOTAL REQUIREMENTS**	**$306,250**	**$306,250**	**$306,250**	**$415,025**	**32**

BOND FUND

Debt Service - Fire Station - Summary

	Historical Data				Description of Resources and Requirements		Budget for Next Year: 2026/2027			
	Actual									
	Second Preceding 2023/2024	First Preceding 2024/2025	Adopted Budget This Year 2025/2026				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	**RESOURCES**					1
2	$13,629	$17,110	$7,118	2	Cash on hand (cash basis) or		$6,500	$6,500	$6,500	2
3	$5,978	$4,613	$3,500	3	Previously levied taxes estimated to be received		$4,000	$4,000	$4,000	3
4	$1,172	$1,358	$1,000	4	Earnings from temporary investments (Interest)		$1,250	$1,250	$1,250	4
5	$0	$0	$0	5	Transferred IN, from other fund(s)		$0	$0	$0	5
6				6						6
7	$20,779	$23,081	$11,618	7	Total resources, except taxes to be levied		$11,750	$11,750	$11,750	7
8	$189,358	$185,052	$212,875	8	Taxes estimated to be received		$225,484	$225,484	$225,484	8
9				9	Taxes collected in year levied					9
10	**$210,137**	**$208,133**	**$224,493**	**10**	**TOTAL RESOURCES**		**$237,234**	**$237,234**	**$237,234**	**10**
11				11	**REQUIREMENTS**					11
12				12	Bond Principal Payments					12
13				13	Issue Date	Budgeted Payment Date				13
14	$150,000	$160,000	$170,000	14	12/15/2016	1/1/2027	$185,000	$185,000	$185,000	14
15				15						15
16				16						16
17	$150,000	$160,000	$170,000	17	Total Principal		$185,000	$185,000	$185,000	17
18				18	Bond Interest Payments					18
19				19	Issue Date	Budgeted Payment Date				19
20	$22,444	$20,584	$18,600	20	3/29/2007	1/1/2027	$16,492	$16,492	$16,492	20
21	$20,584	$18,600	$16,492	21	3/29/2007	6/30/2027	$14,198	$14,198	$14,198	21
22				22						22
23	$43,028	$39,184	$35,092	23	Total Interest		$30,690	$30,690	$30,690	23
24				24	Unappropriated Balance for Following Year By					24
25				25	Issue Date	Budgeted Payment Date				25
26				26						26
27				27						27
28				28						28
29				29	Ending Balance (Prior Years)					29
30	$17,109	$8,949	$19,401	30	Total Unappropriated Ending Fund Balance		$21,544	$21,544	$21,544	30
31	**$210,137**	**$208,133**	**$224,493**	**31**	**TOTAL REQUIREMENTS**		**$237,234**	**$237,234**	**$237,234**	**31**